

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK**

CFCU COMMUNITY CREDIT UNION,

Appellant,

**No. 07-cv-0856
(GLS)**

v.

SHERRY LYNN BROWN,

Appellee.

APPEARANCES:

OF COUNSEL:

FOR THE APPELLANT:

The Crossmore Law Office
115 West Green Street
Ithaca, New York 14850

EDWARD Y. CROSSMORE, ESQ.
RALPH W. NASH, ESQ.

FOR THE APPELLEE:

Office of Jeff Coleman
107 South Albany Street
Ithaca, New York 14850

JEFF COLEMAN, ESQ.

FOR THE INTERVENOR:

HON. ANDREW M. CUOMO
New York Attorney General
The Capitol
Albany, New York 12224

ANDREW D. BING
Deputy Solicitor General

**Gary L. Sharpe
U.S. District Judge**

SUMMARY ORDER

CFCU Community Credit Union (“CFCU”) appeals an Order¹ of the United States Bankruptcy Court for the Northern District of New York (Gerling, Chief B.J.), entered on July 23, 2007, denying CFCU’s objection to Appellee-Debtor Sherry Lynn Brown’s claim of a cash exemption pursuant to section 522(b) of the Bankruptcy Code and section 283 of the New York Debtor and Creditor Law. 11 U.S.C. § 522(b); N.Y. DEBT. & CRED. LAW § 283. CFCU argues, *inter alia*, that New York is without authority to enact bankruptcy-specific exemptions. The court has jurisdiction pursuant to 28 U.S.C. § 158(a).

The court reviews a bankruptcy court’s findings of fact for clear error, and reviews a bankruptcy court’s conclusions of law *de novo*. See *Yarinsky v. Saratoga Springs Plastic Surgery, PC (In re Saratoga Springs Plastic Surgery, PC)*, 310 B.R. 493, 498 (N.D.N.Y. 2004) (citations omitted). The facts in the current case are undisputed. Upon a *de novo* review of the Bankruptcy Court’s conclusions of law, the court affirms the thorough opinion of the Bankruptcy Court.

¹*In re Brown*, Nos. 06-30199, 06-30872, 2007 WL 2120380 (Bankr. N.D.N.Y. July 23, 2007).

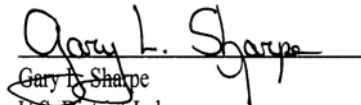
WHEREFORE, for the foregoing reasons, it is hereby

ORDERED that the Order of the Bankruptcy Court entered on July 23, 2007 is AFFIRMED; and it is further

ORDERED that CFCU's appeal is DISMISSED.

IT IS SO ORDERED.

Dated: December 18, 2007
Albany, New York


Gary L. Sharpe
U.S. District Judge